



# **HOUSE COMMITTEE ON APPROPRIATIONS**

**FY 10-11**

**Executive Budget Review**

**Louisiana School for Math, Science and the  
Arts**

**19-657**



**The Louisiana School for Math, Science  
and the Arts Budget Unit has two programs:**

- 1) Living and Learning Community Program and**
- 2) Louisiana Virtual School Program**

**The Louisiana School for Math, Science and the Arts, located in Natchitoches, was established by the legislature in 1982 as a state-supported residential high school to serve the academic, artistic and creative needs of gifted and high-achieving students.**



# Executive Budget By Means of Finance

Louisiana School for Math, Science and the Arts					
Means of Financing (MOF)	Actual Expenditures FY 2008-09	Existing Operating Budget FY 2009-10 (12/1/09)	Executive Budget FY 2010-11	Change From FY 09-10 to FY 10-11	Percent Change From FY 09-10 to FY 10-11
State General Fund (SGF)	\$7,734,948	\$6,553,926	\$6,810,384	\$256,458	3.91%
Interagency Transfers (IAT)	\$3,201,906	\$3,287,616	\$3,027,616	-\$260,000	-7.91%
Fees & Self-gen Rev (SGR)	\$326,814	\$340,616	\$375,459	\$34,843	10.23%
Statutory Dedications (SD)	\$0	\$651,279	\$81,702	-\$569,577	-87.46%
Interim Emergency Board	\$0	\$0	\$0	\$0	0.00%
Federal Funds (FED)	\$8,489	\$85,086	\$85,086	\$0	0.00%
<b>TOTAL MOF</b>	<b>\$11,272,157</b>	<b>\$10,918,523</b>	<b>\$10,380,247</b>	<b>-\$538,276</b>	<b>-4.93%</b>
<b>Authorized Positions</b>	<b>93</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>0.00%</b>

Interagency Transfers are primarily funds received from the Department of Education. The decrease in IAT is due to ending of the AT&T grant. Statutory Dedications are received as Education Excellence Funds and the decrease is attributable to nonrecurring an appropriation out of the Overcollections Fund. There are no ARRA Federal Funds appropriated to this agency.



## SGF Revenue – Louisiana School for Math, Science and the Arts

19-657	STATE GENERAL FUND				
	Actual Expenditures FY 08-09	Existing Operating Budget FY 09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	FY10 to FY11 % Change
Administration/Support Services	\$1,595,912	\$1,454,310	\$0	-\$1,454,310	-100%
Instructional Services	\$4,578,363	\$3,782,231	\$0	-\$3,782,231	-100%
Residential Services	\$1,429,510	\$1,285,385	\$0	-\$1,285,385	-100%
Louisiana Virtual School	\$131,163	\$32,000	\$32,000	\$0	0%
Living and Learning Community	\$0	\$0	\$6,778,384	\$6,778,384	
<b>TOTAL</b>	<b>\$7,734,948</b>	<b>\$6,553,926</b>	<b>\$6,810,384</b>	<b>\$256,458</b>	<b>4%</b>



## Total Revenue – Louisiana School for Math, Science and the Arts

19-657	TOTAL MEANS OF FINANCE				
	Actual Expenditures FY 08-09	Existing Operating Budget FY 09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	FY10 to FY11 % Change
Administration/Support Services	\$1,606,250	\$1,601,892	\$0	-\$1,601,892	-100%
Instructional Services	\$4,680,480	\$4,471,794	\$0	-\$4,471,794	-100%
Residential Services	\$1,721,911	\$1,558,501	\$0	-\$1,558,501	-100%
Louisiana Virtual School	\$3,263,516	\$3,286,336	\$3,026,336	-\$260,000	-8%
Living and Learning Community	\$0	\$0	\$7,353,911	\$7,353,911	
<b>TOTAL</b>	<b>\$11,272,157</b>	<b>\$10,918,523</b>	<b>\$10,380,247</b>	<b>-\$538,276</b>	<b>-5%</b>



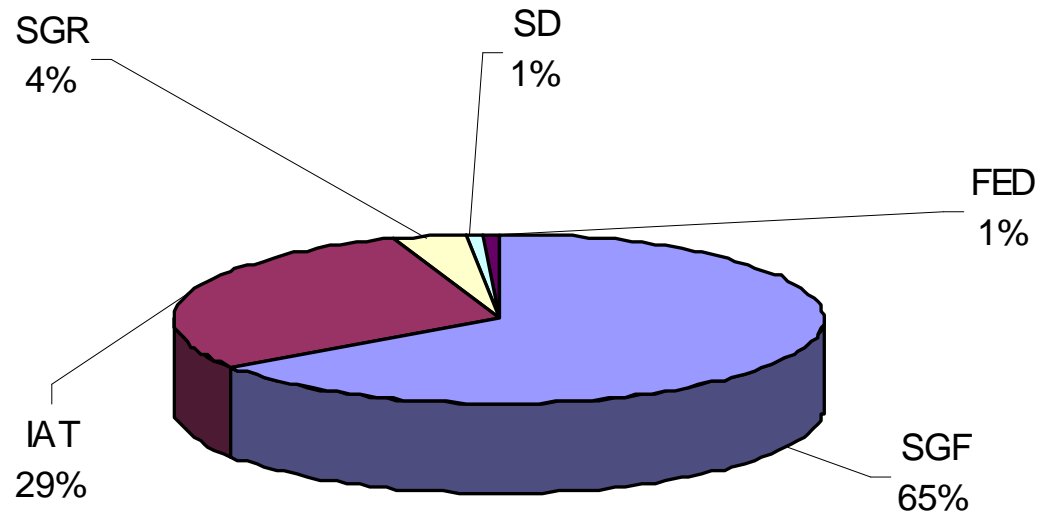
## Position Summary

19-657	AUTHORIZED FULL-TIME EQUIVALENTS				
	Actual FY 08-09	Existing Operating Budget FY 09-10 (12/01/09)	Executive Budget FY 10-11	Change from FY 09-10 to FY 10-11	FY10 to FY11 % Change
Administration/Support Services	17	16	0	-16	-100%
Instructional Services	57	56	0	-56	-100%
Residential Services	19	18	0	-18	-100%
Louisiana Virtual School	0	0	0	0	0%
Living and Learning Community	0	0	90	90	
<b>TOTAL</b>	<b>93</b>	<b>90</b>	<b>90</b>	<b>0</b>	<b>0%</b>





### LSMSA FY 10-11 Means of Finance





# **Significant Budget Changes - Statewide**

<b>\$129,187 SGF</b>	<b>State Employee Retirement Rate Adjustment</b>
<b>\$38,938 SGF</b>	<b>Salary Base Adjustment</b>
<b>(\$153,430) SGF</b>	<b>Salary Funding from Other Line Items</b>
<b>(\$68,350) SD</b>	<b>Non-recur carryforward</b>
<b>(\$28,986) IAT</b>	<b>Adjustment for Legislative Auditor Fees, Risk Management, Uniform Payroll System fees, Civil Service fees, public training fees</b>





## **Significant Budget Changes**

<b>\$500,000 SGF</b>	<b>This is a Means of Finance Substitution increasing SGF and nonrecurring Statutory Dedications from the Overcollections Fund</b>
<b>(\$34,843) SGF</b>	<b>This is a Means of Finance Substitution decreasing SGF and increasing Self-generated Revenues due to an increase in room and board fees</b>
<b>(\$260,000) IAT</b>	<b>This is a reduction in Interagency Transfers due to completion of a grant from AT&amp;T</b>
<b>(\$129,187) SGF</b>	<b>Reduction from Other Line Items</b>
<b>(\$65,221) SGF</b>	<b>Reduction through efficiencies identified for FY 10-11</b>



## **Significant Budget Changes**

**(\$1,227) SD**

**This is a decrease in Statutory Dedications from the Education Excellence Fund which is derived from the Tobacco Settlement and the Millennium Trust as projected by the Revenue Estimating Conference**

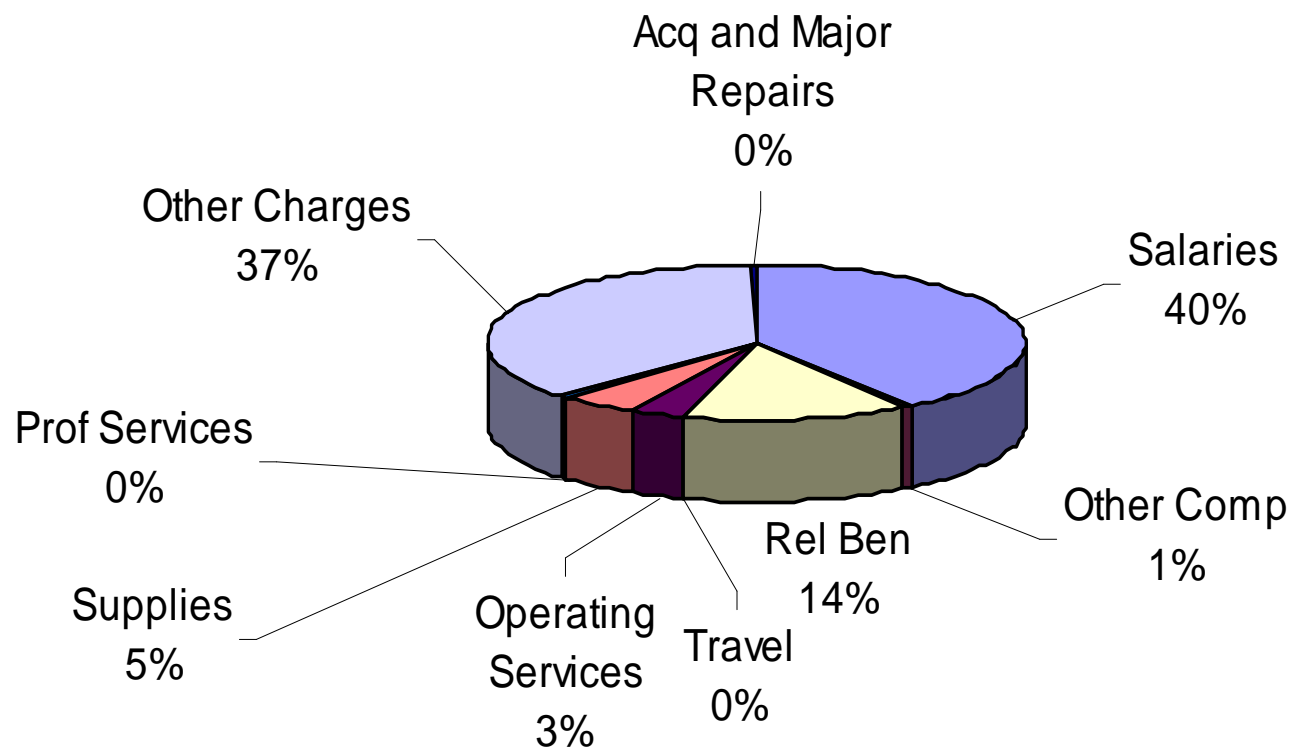


## FY 10-11 Executive Budget by Expenditure Line Item

Expenditures	FY 08-09 Actual Budget	FY 09-10 Existing Operating Budget (12/01/09)	FY 10-11 Executive Budget	Change from FY 09-10 to FY 10-11	Percent Change
Salaries	\$4,425,189	\$4,155,561	\$4,183,413	\$27,852	0.7%
Other Compensation	\$147,741	\$54,637	\$54,637	\$0	0.0%
Related Benefits	\$1,359,535	\$1,338,244	\$1,413,296	\$75,052	5.6%
Travel	\$26,342	\$10,700	\$10,700	\$0	0.0%
Operating Services	\$334,091	\$295,256	\$306,138	\$10,882	3.7%
Supplies	\$586,278	\$532,176	\$532,176	\$0	0.0%
Prof Svcs	\$13,000	\$13,000	\$13,000	\$0	0.0%
Other Charges	\$4,143,997	\$4,425,613	\$3,841,901	-\$583,712	-13.2%
Acq/Major Repairs	\$235,984	\$93,336	\$24,986	-\$68,350	-73.2%
Unallotted	\$0	\$0	\$0	\$0	0.0%
<b>TOTAL EXP</b>	<b>\$11,272,157</b>	<b>\$10,918,523</b>	<b>\$10,380,247</b>	<b>-\$538,276</b>	<b>-4.9%</b>



## LSMSA FY 10-11 Line Item Expenditures





## **LSMSA Discretionary and Non-Discretionary Funding in FY 10-11 Executive Budget**

Discretionary	\$10,088,776	97.19%
Non-Discretionary	\$291,471	2.81%
Total	\$10,380,247	100.00%

**Non-discretionary funding within LSMSA's FY 10-11 Executive Budget Recommendation is primarily due to the Statutory Dedicated Education Excellence Fund and employer contributions for retiree group insurance**



# Statutory Dedications

Statutory Dedication Comparison					
Statutory Dedications	FY 08-09 Actual Expenditures	FY 09-10 Existing Operating Budget 12/1/09	FY 10-11 Executive Budget	Change FY 09-10 to FY 10-11	Percent Change
Education Excellence Fund	\$0	\$82,929	\$81,702	-\$1,227	-1.5%
Overcollections Fund	\$0	\$568,350	\$0	-\$568,350	-100.0%
<b>TOTAL</b>	<b>\$0</b>	<b>\$651,279</b>	<b>\$81,702</b>	<b>-\$569,577</b>	<b>-87.5%</b>





## Dedications

### **Education Excellence Fund Const. Art. VII, Section 10.8**

- One-third of the Millennium Trust is dedicated to the Education Excellence Fund for public and nonpublic elementary and secondary education
- The Louisiana Constitution states that the amount of \$75,000 plus a per pupil amount equal to the EEF amount per child distributed to public school systems shall be allocated to the Louisiana School for Math, Science and the Arts



## **Louisiana School for Math, Science and the Arts**

### **FY 10-11 SALARIES/POSITIONS**

- \$4.2 million for Salaries and Other Compensation
- \$1.4 million for Related Benefits
- Total Personal Services = \$5.6 million, 54% of the LSMSA total Executive Budget Recommendation
  
- Average Instructional Salary = \$54,476
- Average NonInstructional Salary = \$40,031
  
- 90 Authorized Positions (14 classified and 76 unclassified)
  
- As of March 23, 2010, LSMSA had 0 vacancies



# **Louisiana School for Math, Science and the Arts**

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Executive Director

Louisiana School for Math, Science and the Arts

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